

## Employment and Training Administration, Labor

## § 615.2

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AUTHORITY: 26 U.S.C. 7805; 42 U.S.C. 1102; Secretary's Order No. 4-75 (40 FR 18515).

SOURCE: 53 FR 27937, July 25, 1988, unless otherwise noted.

### § 615.1 Purpose.

The regulations in this part are issued to implement the “Federal-State Extended Unemployment Compensation Act of 1970” as it has been amended, which requires, as a condition of tax offset under the Federal Unemployment Tax Act (26 U.S.C. 3301 *et seq.*), that a State unemployment compensation law provide for the payment of extended unemployment compensation during periods of high unemployment to eligible individuals as prescribed in the Act. The benefits provided under State law, in accordance with the Act and this part, are hereafter referred to as Extended Benefits, and the program is referred to as the Extended Benefit Program.

### § 615.2 Definitions.

For the purposes of the Act and this part—

(a) *Act* means the “Federal-State Extended Unemployment Compensation Act of 1970” (title II of Pub. L. 91-373; 84 Stat. 695, 708), approved August 10, 1970, as amended from time to time, including the 1980 amendments in section 416 of Pub. L. 96-364 (94 Stat. 1208, 1310), approved September 26, 1980, and in sections 1022 and 1024 of Pub. L. 96-499 (94 Stat. 2599, 2656, 2658) approved December 5, 1980, and the 1981 amendments in sections 2401 through 2404 and section 2505(b) of Pub. L. 97-35 (95 Stat. 357, 874-875, 884) approved August 13, 1981, and the 1982 amendment in sec-

tion 191 of Pub. L. 97-248 (96 Stat. 324, 407) approved September 3, 1982, and the 1983 amendment in section 522 of Pub. L. 98-21 (97 Stat. 65, 148) approved April 20, 1983.

(b) *Base period* means, with respect to an individual, the base period as determined under the applicable State law for the individual's applicable benefit year.

(c)(1) *Benefit year* means, with respect to an individual, the benefit year as defined in the applicable State law.

(2) *Applicable benefit year* means, with respect to an individual, the current benefit year if, at the time an initial claim for Extended Benefits is filed, the individual has an unexpired benefit year only in the State in which such claim is filed, or, in any other case, the individual's most recent benefit year. For this purpose, the most recent benefit year for an individual who has unexpired benefit years in more than one State when an initial claim for Extended Benefits is filed, is the benefit year with the latest ending date or, if such benefit years have the same ending date, the benefit year in which the latest continued claim for regular compensation was filed. The individual's most recent benefit year which expires in an Extended Benefit Period is the applicable benefit year if the individual cannot establish a second benefit year or is precluded from receiving regular compensation in a second benefit year solely by reason of a State law provision which meets the requirement of section 3304(a)(7) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(a)(7)).

(d) *Compensation and unemployment compensation* means cash benefits (including dependents' allowances) payable to individuals with respect to their unemployment, and includes regular compensation, additional compensation and extended compensation as defined in this section.

(e) *Regular compensation* means compensation payable to an individual under a State law, and, when so payable, includes compensation payable pursuant to 5 U.S.C. chapter 85, but does not include extended compensation or additional compensation.

(f) *Additional compensation* means compensation totally financed by a State and payable under a State law by